

County of San Diego  
New: July 28, 2000  
Reviewed: Spring 2003

**RETIREMENT ASSOCIATE ACCOUNTANT**  
**RETIREMENT ACCOUNTANT**  
**RETIREMENT SENIOR ACCOUNTANT**

**Class No. 007552**  
**Class No. 007551**  
**Class No. 007553**

**DEFINITION:**

Under general supervision, to perform professional accounting duties for the San Diego County Employees Retirement Association (SDCERA); and to perform related work.

**DISTINGUISHING CHARACTERISTICS:**

Incumbents in this classification series support the accounting functions at SDCERA and report to the Retirement Controller. They are responsible for compiling data for financial and fiscal reports; analyzing and reconciling a variety of financial transactions and statements; maintaining the Solomon financial systems; and ensuring that financial obligations are met.

**Retirement Associate Accountant:**

This is the entry-level class. Under direct supervision, this class is responsible for performing accounting duties of average difficulty such as processing accounts payable, assigning items to appropriate general ledger accounts, generating various accounting statements and reports, and maintaining files.

**Retirement Accountant:**

This is the journey-level class. Under general supervision, independently works on financial statements, audit reports, investment analyses, monitoring payroll transactions for active and retired members, and other assigned duties.

**Retirement Senior Accountant:**

This is the senior-level class. Under general direction, this class provides technical guidance and leadership to ensure efficient processing of all necessary accounting transactions, and to recommend, develop and implement system modifications as necessary.

All employees in this classification series are responsible for handling confidential retirement personnel and/or employment transactions.

**EXAMPLES OF DUTIES:**

Performs accounts payable activities; assigns expenses to appropriate accounts or sub-accounts; generates checks for payment; generates edit, batch control, manual check and check register reports; mails checks to vendors upon approval; maintains accounts payable records; maintains general ledgers; works with vendors to reconcile billings and accounts; posts adjustments; interfaces with financial institutions regarding cash balances, transfers, and statements; analyzes investment managers and creates monthly automated and manual journal entries; reconciles investment manager's reports to the custodian bank's monthly reports; assists in annual audit and CAFR preparation;

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maintains records on employee benefits; maintains retiree's payroll, member and County payroll contributions, refunds, and death benefits for budget and accounting purposes; assists in preparation of payroll tax reports to

federal and state agencies; performs statistical analysis and valuation of investments; maintains records on capitalized assets and depreciation schedules; and assists in preparation of annual operations and capital budgets.

### **Retirement Senior Accountant:**

All of the duties listed above and: provides training and support to end users of accounting system; investigates major discrepancies in financial statements; and recommends changes in accounting procedures as necessary.

### **MINIMUM QUALIFICATIONS:**

Knowledge Level: T = Thorough; G = General; -- = Not Applicable

Classification Level: I = Retirement Associate Accountant  
II = Retirement Accountant  
III = Retirement Senior Accountant

### **Knowledge of:**

#### **I II III**

--	--	G	Principles and practices of management relating to training and supervising subordinates.
--	G	T	Mathematical techniques and concepts involved in collecting, organizing, interpreting, summarizing, analyzing, and graphically presenting numerical data.
--	G	G	Principles and functions of administrative management as they apply to a financial operation.
G	G	G	Principles and practices of governmental accounting.
G	T	T	Personal computer concepts, systems and terminology, including Solomon.
G	T	T	Accounting principles and theories including cost accounting, pension accounting, and budget process.
G	T	T	Accounting principles and practices including statistical sampling.
T	T	T	Accounting and business law terminology.
T	T	T	Accounting cycle and the inner-relationship and significance of data contained in various accounts.
T	T	T	The principles and procedures used in the preparation of financial reports in accordance with GAAP and GASB.
T	T	T	Accounting procedures and transactions used in controlling and subsidiary account accruals, deferrals, bank reconciliation's, the closing process, account receivables and payables.
G	G	T	Principals and practices of investment accounting.

### **Skills and Abilities to:**

- Interpret and apply legal and administrative concepts to accounting and auditing functions.
- Analyze data and draw logical conclusions.
- Analyze situations accurately and adopt an effective course of action.
- Understand generally accepted accounting principals, governmental accounting and financial reporting standards.
- Prepare comprehensive, clear and concise accounting and fiscal reports.
- Understand computer language and accounting software packages.
- Communicate effectively orally and in writing.
- Establish and maintain cooperative working relationships.

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- Understand and analyze complex investment instruments.
- Apply accounting procedures used in controlling account accruals, deferrals, bank reconciliations, closing processes, and account receivables and payables.
- Principals and practices of investment accounting.

**Retirement Senior Accountant (in addition to the above):**

- Initiate, plan and complete work assignments with minimum direction and control.
- Perform and supervise the collection, analysis, interpretation and evaluation of problem solving data.
- Develop and improve new accounting methods and techniques.
- Prepare comprehensive, clear, concise and complex financial, fiscal, audit and statistical reports and schedules.

**EDUCATION/EXPERIENCE:**

Education, training, and/or experience, which would demonstrate the knowledge, skills and abilities stated above. Examples of qualifying education/experience are:

**Retirement Associate Accountant:**

1. A bachelor's degree from an accredited college or university in accounting or a closely related field.

**Retirement Accountant:**

1. One (1) year of experience as a Retirement Associate Accountant at SDCERA; OR,
2. A bachelor's degree from an accredited college or university in accounting or related field; AND, three (3) years of experience performing the duties listed above.

**Retirement Senior Accountant:**

1. One (1) year of experience as a Retirement Accountant at SDCERA; OR,
2. A bachelor's degree from an accredited college or university in accounting or related field; AND, four (4) years of professional level experience in investment accounting.

**SPECIAL NOTES, LICENSES, OR REQUIREMENTS:**

**License:**

This class requires possession of a valid California Class C driver's license, which must be maintained throughout employment in this class, or the ability to arrange transportation for field travel. Employees in this class may be required to use their personal vehicle.

**Certification:**

A CPA Certificate will be considered as meeting the education requirements and is highly desirable.

**Probationary Period:**

Incumbents appointed to permanent positions in this class shall serve a probationary period of 12 months. (Civil Service Rule 4.2.5)

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